

**UNITED STATES DISTRICT COURT  
DISTRICT OF OREGON  
PORTLAND DIVISION**

**UNITED STATES OF AMERICA**

**3:25-cr-272 IM**

**v.**

**INFORMATION**

**JEFFREY A. KRUSE,**

**26 U.S.C. § 7202**

**Defendant.**

**THE UNITED STATES ATTORNEY CHARGES:**

**Introductory Allegations**

At all times relevant to this Information:

1. The Internal Revenue Service (“IRS”) was an agency of the United States within the Department of the Treasury and was responsible for enforcing and administering the tax laws of the United States.

2. Employers are required to withhold, truthfully account for, and pay over to the IRS a variety of taxes from employee wages, collectively referred to as “payroll taxes” or “trust fund taxes.” They are called “trust fund taxes” because the employer is required to hold the taxes from employee wages “in trust” and pay them over to the IRS. These trust fund taxes include federal income tax withholding (“withholding taxes”) and Federal Insurance Contribution Act taxes (“FICA taxes”), as more particularly described below.

- a. **Withholding taxes** – In general, an employer is required to deduct and withhold federal income tax on the amount of wages that are actually or constructively paid to its employees, and pay over those withholding taxes to the IRS; and
  - b. **FICA taxes** – The FICA tax is comprised of two elements: (1) old-age, survivor and disability insurance, commonly referred to as “Social Security,” and (2) health insurance, commonly referred to as “Medicare.” Social Security taxes are used to fund retirement and disability benefits, while Medicare taxes are used to provide health and medical benefits for the aged and disabled. An employer is required to deduct and withhold FICA taxes on the amount of wages that are actually or constructively paid to its employees, and pay over those FICA taxes to the IRS.
3. A person is responsible for collecting, accounting for, and paying over trust fund taxes if he or she has the authority required to exercise significant control of the employer’s financial affairs, regardless of whether the individual exercised such control in fact.
4. Defendant **JEFFREY A. KRUSE** was a resident of Lake Oswego, Oregon.
5. **JEFFREY A. KRUSE** was the founder, president, and owner of a collection of healthcare staffing companies that provided temporary healthcare staffing to hospitals in the District of Oregon and elsewhere. These companies included Integrated Healthcare of Arizona LLC, IHS California LLC, Integrated Healthcare Staffing LLC, Integrated Healthcare Solutions LLC, and Integrated Medical Systems LLC (collectively, the “Integrated businesses.”).

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6. As founder, president, and owner of the Integrated businesses, and based on the control he exercised over their financial affairs, **JEFFREY A. KRUSE**, was a person responsible for collecting, accounting for, and paying over to the IRS, trust fund taxes that the Integrated businesses withheld from their employees' wages.

7. From 2013 through 2019, defendant **JEFFREY A. KRUSE**, provided one set of Forms W-2 to employees of the Integrated businesses that accurately reflected the wages paid to them. However, at the same time, defendant **JEFFREY A. KRUSE** filed a separate set of hundreds of false Forms W-2, Forms W-3, Forms 941, and Forms 940 with the Social Security Administration and IRS that falsely omitted or underreported the wages paid to and taxes withheld for employees of the Integrated businesses.

**COUNT 1**  
**(Willful Failure to Collect, Account for, and Pay Over Trust Fund Taxes)**  
**(26 U.S.C. § 7202)**

8. Paragraphs 1 through 7 of the Information are realleged and incorporated by reference as though fully set forth herein.

9. On or about April 30, 2019, in the District of Oregon, defendant **JEFFREY A. KRUSE**, as the owner and corporate officer in charge and responsible person for Integrated Healthcare Solutions LLC, was required by the tax laws of the United States to collect, account for, and pay over to the IRS, federal income taxes and FICA taxes from the total taxable wages of employees of Integrated Healthcare Solutions LLC, and did willfully fail to truthfully collect, account for and pay over to the IRS, all of the federal income taxes withheld and FICA taxes due and owing to the United States for Integrated Healthcare Solutions LLC, in the amount and for the quarter listed below:

| Quarter        | On or About Date<br>Quarterly Return Filed | Taxes Due and Owing |
|----------------|--|---------------------|
| 2019 Quarter 1 | April 30, 2019                             | \$20,863            |

In violation of Title 26, United States Code, Section 7202.

Dated: June 20, 2025

Respectfully submitted,

WILLIAM M. NARUS  
Acting United States Attorney

/s/ Andrew T. Ho  
ANDREW T. HO, OSB #185047  
Assistant United States Attorney